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*make note
opinion of May 16/55
that it is overruled
by this opinion
dated 8/23/55*

August 23, 1956

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SEP 22 1956

CONCORD, N.H.

Mr. Arthur E. Dean, Comptroller
State House
Concord, New Hampshire

Re: Funds of N. H. State Dental Board

Dear Mr. Dean:

Under date of May 16, 1955, an opinion was rendered by this office to you to the effect that the state dental board may expend for its purposes no more than the sum taken in from fees and fines in any one fiscal year and that any unexpended portions of said sums lapse at the end of thirty days after the expiration of the fiscal year.

The above-mentioned opinion was predicated on the understanding that the legislature would set forth an appropriation for the dental board in the so-called budget act. It has now come to our attention that no such appropriation was made by the legislature of 1955.

RSA 9:18 makes general provisions for the lapsing of appropriations and provides that except as otherwise specially provided "all unexpended portions of general appropriations which have not been expended during the fiscal year for which they were appropriated shall lapse at the end of thirty days after the expiration of the year." Since in the case of the dental board no general appropriation in a specific amount was made by the legislature for the fiscal years 1955-1956 and 1956-1957, this provision does not apply to the fees and fines collected by the dental board and funds from this source should be kept separate for the use of the board until the legislature shall otherwise determine.

The opinion of May 16, 1955, is therefore overruled.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEW/aml

cc: Dr. Simon G. Markos, Sec.-Treas.
New Hampshire Dental Board